



CITY OF LEMON GROVE

232 Main Street • Lemon Grove, CA 91945 • (619) 825-3800

CANNABIS BUSINESS TAX

Late Fee Remittance Form: Calendar Year 2021

Business Name: _____

Tax Period: _____

Tax Due (Line D from Tax Statement): \$ _____

Remittance Date: _____

Step One: Circle the row in the table below that matches the tax period you are remitting.

1	2	3	4	5
Tax Period	Tax Due Date	First Month Interest Accrual at 1%	10% Penalty Period	Additional 25% Penalty Period Begins
January 2021	3/01/2021	4/01/2021	3/02/21-3/31/21	4/01/2021
February 2021	3/31/2021	4/01/2021	4/01/21-4/30/21	5/01/2021
March 2021	5/03/2021	6/01/2021	5/04/21-6/02/21	6/03/2021
April 2021	5/31/2021	6/01/2021	6/01/21-6/30/21	7/01/2021
May 2021	6/30/2021	7/01/2021	7/01/21-7/31/21	8/01/2021
June 2021	8/02/2021	9/01/2021	8/03/21-9/01/21	9/02/2021
July 2021	8/31/2021	9/01/2021	9/01/21-9/30/21	10/01/2021
August 2021	9/30/2021	10/01/2021	10/01/21-10/31/21	11/01/2021
September 2021	11/01/2021	12/01/2021	11/02/21-11/30/21	12/01/2021
October 2021	11/30/2021	12/01/2021	12/01/21-12/31/21	1/01/2022
November 2021	1/03/2022	2/01/2022	1/04/22-2/02/22	2/03/2022
December 2021	1/31/2022	2/01/2022	02/01/22-2/28/22	3/01/2022

Step Two: If your remittance date is in column 4, complete box 1 only and pay the amount on line C. If the date is in column 5, complete box 1 and 2 and pay the amount on line G.

Box 1 – Late Tax Remittance Within One Calendar Month from Due Date	
A. 10% Penalty: Tax Amount x .10	
B. Interest on Tax : Tax Amount x .01. If remittance date is before date in column 3 of table above, skip this line	
C. Total Penalty and Interest Due: A + B	

Box 2 – Late Tax Remittance Exceeding One Calendar Month Beyond Due Date	
D. Additional 25% Penalty: (Tax Due + A) x .25	
E. Months of Interest Accrual: number of months between date in column 3 and remittance date	
F. Interest Due: (Tax Due + A) x .01 x E	
G. Total Penalty and Interest Due: D + F	